ABSTRACT OF THE DISCLOSURE

A method for manufacturing a field effect transistor (FET) which is capable of effectively inhibiting an expansion of a depletion layer between a source and a drain in the FET, without causing variations in electrical characteristics, at a comparatively low impurity concentration.

After a conductive layer for a gate electrode has been formed on a semiconductor substrate, in order to remove unwanted portions from the conductive layer by lithography, an etching mask is formed for the gate electrode and, by using the etching mask as a mask for ion implantation, an impurity is implanted to form an impurity region in a predetermined region of a semiconductor substrate existing under the conductive layer.